

Infant/Toddler Start-Up and Expansion Grant

***for
Center-based Infant/Toddler Child Care Services***

***Office of Child Care
Office of Work and Family Life***

***Department of Workforce Services
State of Utah***

Request for Grant

January 1, 2008 - March 30, 2008

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Infant/Toddler Start-Up and Expansion Grant Fiscal Year 2008

UTAH DEPARTMENT OF WORKFORCE SERVICES OFFICE OF WORK & FAMILY LIFE/OFFICE OF CHILD CARE

Purpose of this Grant

The *Infant/Toddler Start-up and Expansion Grant* provides child care centers with financial resources to create new quality infant/toddler child care classrooms and to support the development of staff who are trained specifically to meet the needs of infants and toddlers.

Background

The Office of Child Care (OCC) conducts annual Child Care Need Assessments. Every year, the assessment identifies infant and toddler child care as a critical and unmet need across the state. In order to support the needs of working families and meet the predicted increase in need for infant and toddler care, OCC is offering this *Infant/Toddler Start-up and Expansion Grant*.

While the Office of Child Care's Baby Steps Project provides centers with funds to support the cost of care and encourage centers to increase the quality of care provided, many centers are unable to gather the considerable financial resources needed to open a new infant or toddler room. The high cost of renovating space to meet the health and safety needs of infants and toddlers may include adding plumbing, removing visual obstructions, and separate outdoor play areas. In addition, the cost of purchasing the specialized equipment for this age group can be significant.

Child development and brain research has established the importance of nurturing and consistent relationships in both the cognitive development and the emotional wellness of infants and toddlers. It has shown that the effects of quality, or lack of quality, in the first three years of life has lasting impact on children.

In recognition of the vulnerability of these children, the youngest in the child care system, OCC is dedicated to ensuring that the new infant/toddler child care funded by the *Infant/Toddler Start-up and Expansion Grant* meets high quality standards.

Eligibility

Centers that wish to participate in this grant must meet the following conditions:

- There is a documented need for additional infant/toddler care in the area where the facility is located.
- The center currently offers child care that exceeds minimal quality levels as defined by the Environment Rating Scales.
- The center is able to meet the facility and equipment requirements of the grant listed below.
- The center is dedicated to providing infant/toddler care for at least three years.
- The center is adding, not relocating, additional infant/toddler spaces.
- The center has not received an infant/toddler start-up grant from OCC in the past.
- Grant applications must be submitted no later than April 1, 2008 for funding in Fiscal Year 2008 that ends on June 30, 2008.

Existing Child Care Facilities

Centers currently holding a Child Care Center License from the Bureau of Child Care Licensing/Department of Health are eligible if they meet the conditions listed above and have a good licensing record, defined as:

- Holding a standard license for a minimum of one year
- Having no substantiated complaints or deficiencies that would place children at risk
- Having no repeat Level 1 or Level 2 noncompliance deficiencies in the past year
- Not having a conditional license at any point in the last year.

New Centers

New centers in the planning/development stage are eligible and must meet the eligibility conditions listed above. They should contact the OCC in the planning stage so that physical facility requirements, such as sinks and doors, can be included in the original building or remodeling plans.

The Needs Assessment form and the grant application should be submitted three to four months before the center or new classroom will open but not later than March 1, 2008. Review of the Needs Assessment can take up to one month and processing of the grant takes four to six weeks. Applicants should plan for sufficient time to receive the grant funds and make the necessary purchases before their final licensing visit.

The Grant Application must be submitted by April 1, 2008. New classrooms must be operational by September 1, 2008.

Centers That Recently Created New Infant/Toddler Classrooms

Centers that added infant or toddler rooms since July 1, 2007 are eligible for funds for remaining remodeling, equipment or furniture needs. The center must meet the eligibility conditions listed previously.

Best Practices in Managing the Number of Infant/Toddler Classrooms

It is recommended that centers limit the number of infant and toddler spaces to sixteen due to the financial burden created by providing infant/toddler care. If applicants wish to expand beyond that, they will need to present budget information and/or other data to demonstrate their ability to maintain the additional spaces for the three years of the contract. This data must be submitted with the Needs Assessment and will be reviewed by the OCC Program Specialist and an ad hoc committee of the OCC Advisory Board.

Facility and Equipment Requirements

Centers must be able to, with grant funds and/or *their own resources*, fulfill the following requirements:

- Provide healthy classroom space with two separate sinks, one sink for diapering and one for food preparation.
- Provide classroom space that is safe and allows for easy access to the outdoors for fire evacuation as determined by the local fire marshal and OCC Program Specialist.
- Provide an adequate amount of classroom space, defined as 45 to 50 square feet per child based on the inside, wall-to-wall dimensions. In unique cases, as approved by the OCC Program Specialist, the designated area for children's activities may be approved based on a minimum of 35 square feet of open, usable floor space per child. See Attachment 2 for background information on the square footage requirement.
- Provide an infant/toddler outdoor play area that is adjacent to the building, easy for staff to access and separate from the play area for preschool and school age children.
- Furnish and equip the classroom to meet the Minimal Level (3) requirements of the Infant/Toddler Environment Rating Scale - Revised edition. See Form F for a list of the required materials.

Funding

Centers will be eligible to receive up to \$9,999.00 depending on individual needs. One hundred thousand dollars have been set aside for this grant program in State Fiscal Year 2008, which ends June 30, 2008. Applications for this grant are open-ended, meaning that if all funds for the current fiscal year have been used, the application will be honored in the following funding period as long as the Department of Workforce Services continues to receive adequate funding from the federal government.

Funds can be used for the following:

- The purchase and installation of standard sinks or portable sinks.
- The creation of a separate infant/toddler outdoor play area.
- The elimination of visual obstructions as allowed under the Federal guidelines.
- The furniture and equipment needed to equip the room at a minimal level, based on the criteria of the Infant/Toddler Environment Rating Scale - Revised Edition.

- Up to fifty percent of the cost of new personnel for the first three months (limited to centers or classrooms opening after the release of the grant).

A ten percent match of equipment or remodeling costs is required of all participants.

Centers located in the geographical boundaries of elementary schools where 25% or more of the children qualify for free or reduced lunch are eligible for additional funding of \$2000.00 for equipment and materials as long as the total grant request does not exceed the \$9,999.00 limit. Centers located in the boundaries of elementary schools where 50% or more of the children qualify for free or reduced lunch are eligible for additional funding for equipment and materials up to the \$9,999.00 limit. Data from the 2007-2008 Low Income Report on the Utah State Office of Education, Title I web site will be used to determine free/reduced category percentages. The report can be found at: www.schools.utah.gov/TitleI/

Length of Contract

Infant/Toddler Start-up and Expansion Grant contracts will be issued for a period of three years. The infant and/or toddler child care services created by this grant must remain available to parents for at least three years. Early closure of the grant may be negotiated in cases of natural disaster or other similar extenuating circumstances.

All equipment and materials must be purchased within two weeks of the receipt of the funds and all receipts must be submitted within 30 days of receiving the funds. All remodeling and/or construction must be completed and receipts submitted within 3 months of receiving the grant funds, weather permitting.

Standard Contract Terms and Conditions

All Grant Agreements resulting from this application process will include the State's standard terms and conditions which may be accessed at:
<http://www.purchasing.utah.gov/contractinfo/TermsAgency.pdf>.

The Grant will also include the Department of Workforces Services standard terms and conditions for grants (Attachment 5).

Submitting Your Application

One original signature copy and two identical copies of your application must be submitted to the Utah Department of Workforce Services, Office of Child Care/Office of Work and Family Life, 140 E 300 S, Salt Lake City, UT 84111. Costs incurred in the preparation and submitting of the proposal are the responsibility of the individual or organization submitting and will not be reimbursed. Applications for this grant are open-ended, meaning that if all funds for the current fiscal year have been used, the application will be honored in the following funding period as long as the Department of Workforce Services continues to receive adequate funding from the federal government.

Discussions With Applicants

Discussions with an applicant to clarify an application may be required. However, the State may award a contract based on the initial application without discussion with the applicant. If interviews are required, they will be scheduled after the submission of the application.

Proprietary Information

The grant application becomes public information. Proprietary information, including the waiting list for infant/toddler classrooms, is protected. Other proprietary information can be protected under limited circumstances such as client lists and non-public financial statements. An entire application may not be marked as proprietary. Respondents must clearly identify on the Application Cover Sheet and mark in the body of the application any specific proprietary information they are requesting to be protected. The application must contain specific justification explaining why the information is to be protected. Applications may be reviewed and evaluated by any person at the discretion of the State. All materials submitted become the property of the State of Utah and may be returned only at the State's option.

SCOPE OF WORK

Recipients of the *First Step Grant* must perform the following:

- A. Create one or more new classrooms or expand an existing room within three months of receiving the grant. The classrooms will meet the following requirements:
 1. Provide two hand washing sinks, one for food use and one for diapering use.
 2. Provide an adequate amount of classroom space, defined as 45 to 50 square feet per child based on the inside, wall-to-wall dimensions. In unique cases, as approved by the OCC Program Specialist, the designated area for children's activities may be approved based on a minimum of 35 square feet of open, usable floor space per child.
 3. Remove visual obstructions from the room when ever possible, as determined by the OCC Program Specialist and permitted by Federal funding guidelines.
 4. Furnish and equip the room to meet at least the Minimal Level on the Infant/Toddler Environment Rating Scale - Revised edition.
- B. Create a safe outdoor play area adjacent to the building within three months of receiving the grant. Extensions may be granted due to weather related delays.
 1. Create a fenced outdoor space, separate from the play areas of older children. The space should include at least 320 square feet. Allowances on the space requirement may be made by the OCC Program Specialist if it adversely affects the play area for older children.
 2. In newly built facilities, provide access to the playground via a door that opens directly into the infant/toddler outdoor play area from the classroom. In

existing centers, provide access that is convenient and safe for the staff and children. Whenever possible, the door should open directly into the play area from the classroom.

C. Obtain an average score of a 3 (Minimal Level) on the ITERS-R within 4 months of opening the classroom. Ensure that all infant/toddler staff have read the ITERS-R as part of their orientation. Ensure that caregivers and the director attend workshops offered by the OCC or Infant/Toddler Specialists on the ITERS-R during the first six months of operation.

D. Participate in the Baby Steps Project, an on-going quality improvement program for infant/toddler classrooms in child care centers, for the duration of the three-year contract. See Attachment 4 for more information on the Baby Steps Project.

Requirements of the Baby Steps Project grant include:

1. Training: Each center director and at least one infant/toddler caregiver per group of children must complete the Infant/Toddler Endorsement classes within the first year of participation. The endorsement consists of four 10-hour courses.
 - The classes are offered through the Child Care Resource and Referral Agencies (CCR&Rs) throughout the state. The courses can be taken in any order and staff may attend classes taught by CCR&Rs outside their geographical area.
 - The director and caregiver must attend at least one ten hour class per quarter until the course is completed.
 - If a caregiver leaves the program, the caregiver who replaces her must begin attending the first available course.
 - All staff members who complete the Infant Toddler Endorsement will be eligible for a \$100.00 award through the Career Ladder program.
 - Centers are required to pay caregivers for class attendance based on their usual wage. Grant funds may be used for this purpose.
2. Quality Improvement Goals: After the OCC Program Specialist or the Infant/Toddler Specialist completes an observation, they will work with the center to set goals for the coming year.
 - The center will submit the Baby Steps Application, including a list of the quality improvement goals, within 3 months of opening the center or classroom.
 - Progress towards the goals is reported three times a year when the Baby Steps invoice is submitted.
3. The *Start-Up and Expansion grant* funds replace the first Baby Steps payment of the fiscal year. Depending on when a center begins offering new infant/toddler child care, it may be eligible for one or two Baby Steps payments.

D. Submit documentation of all expenditures (copies of all receipts) to the Office of Child Care within one month (for equipment and materials) and three months (for remodeling or construction activities) of receiving the grant funds. Documentation

of wages and benefits must also be submitted within four months of the classroom's opening date.

- E. Create and implement a plan to ensure compliance with grant requirements. The organization must have in place a system of accountability for guiding both program and financial outcomes. The respondent must be able to demonstrate the practice of sound business management skills and knowledge of federal and state financial guidelines. The grantee's accounting system must be able to identify each expense item charged to the grant. There also must be appropriate oversight and approval of all expenditures to ensure that only allowable costs are charged to the grant and that all tasks are completed on time and as proposed in the Grant Application.
- G. Create and implement a Marketing Plan. Explain the steps that will be taken to ensure full enrollment. Include the time frame for all activities and the expected date for full enrollment.

APPLICATION PROCESS

1. Submit *Infant/Toddler Start-up and Expansion Grant Needs Assessment* (Form A) along with the following:
 - a. Explain the staff orientation process, to include:
 - Greeting parents/children and departure process
 - Sanitary Meal Guidelines
 - Safe and Healthy Nap Practices
 - Diapering Procedure
 - Health Practices
 - Safety Practices, including fire drills and emergency plans
 - The importance of language and relationships
 - Meeting individual children's needs
 - Guidance for infants and toddlers
 - Infant/Toddler Development
 - Accessibility of materials
 - Information about the Baby Steps Project, quality improvement goals and training requirements.
 - b. Submit a staff recruitment plan that includes how you will advertise for the new positions, the starting wage and any benefits offered. Include the job description for the positions.
 - c. Submit a copy of the Orientation Manual, the resources that will be used, and the checklists that will document the completion of the staff orientation.
 - d. Submit a Training Plan for the Director and other staff who must complete the Infant/Toddler Endorsement course. (Limited to one page)

- e. **Marketing Plan:**
Submit a Marketing Plan designed to fill the vacancies created by the new classroom(s). The classroom should be fully enrolled within three months.

2. The Office of Child Care will review and process the Needs Assessment.

- a. The OCC Program Specialist will verify the information submitted in the Statement of Need by contacting the Child Care Resource and Referral Agencies, DWS eligibility workers and surrounding child care centers for confirmation.
- b. If the need for infant/toddler care qualifies the center for a grant, the Program Specialist will contact Child Care Licensing for a complete file check to verify that the center is in good standing, as defined in Eligibility Section.
- c. The OCC Program Specialist will review the Staff Manual, the staff orientation plan, the staff recruitment plan and data, and the Marketing Plan.
- d. The OCC Program Specialist will contact the center for an on-site review to facilitate the application process after determining the following:
 - i. the center's license is in good standing
 - ii. there is a justified need for infant/toddler care in the area
 - iii. all components listed in 1.c. above are adequately met
 - iv. the center demonstrates the ability to maintain a reasonably stable staff.
- e. The review will cover the Construction/Planning Checklist (Attachment 1) and the Equipment and Furniture Budget Form (Form F).
- f. A Plan of Action (Form C) will be developed, including both suggested and required actions.

3. Submit Application: One original signature copy and two identical copies of your application must be submitted to the Utah Department of Workforce Services, Office of Child Care/Office of Work and Family Life, 140 E 300 S, Salt Lake City, UT 84111. Application includes:

- a. Application Cover Sheet (Form B)
- b. Plan of Action Form (Form C) from the needs assessment on-site review
 - There are two categories of actions on the Plan of Action Form, Required and Recommended.
 - All Required Items must be completed before the application is submitted or addressed in the application in Form B (the Remodeling and

Construction Budget Plan) and/or Form D (the Equipment and Furniture Budget Form).

- If funding allows, Recommended Items may be completed using grant funds.
 - Include a detailed timeline that includes deadlines for all activities, including remodeling projects, the purchasing of equipment and materials, the hiring and training staff and the opening date for the classroom. After a grant contract is signed any changes to the timeline, purchases or construction must be approved in advance by the OCC Program Specialist.
- c. Annual Revenue/Personnel Budget Plan
- Complete a budget for the room(s) to include revenues generated by monthly or weekly tuition, a staff schedule, and hourly wages and benefits for classroom staff using the Annual Revenue/Personnel Budget Plan (Form E).
 - If the infant/toddler room was used for another age group in the past, attach a brief explanation of how you will make up or compensate for any lost income.
 - Explain how you will finance any requirements of the grant for which you will not receive grant funds.
- d. Remodeling/Construction Activities
1. Submit a floor plan of the classroom as it is now using graph paper with a scale of 1 square = 1 foot. Clearly mark all doors, windows, sinks, and built-in storage or furniture.
 2. If remodeling is needed, submit a second floor plan showing the classroom after all remodeling is completed. Clearly mark all doors, windows, sinks and built in storage and furniture.
 3. Submit a plan of the outdoor play area as it is now using graph paper with a scale of 1 square = 1 foot. Clearly mark how children reach the outdoor play area. Label the various ground surfaces and any equipment located there.
 4. If remodeling is needed, submit a second plan of the outdoor play area showing how the space will be accessed. Identify and label the surfaces and any equipment located there.
 5. Complete the Remodeling/Construction Plan and Budget (Form D).
 6. Submit detailed bids from licensed contractors for each remodeling activity. All remodeling must be completed within three months of receiving the grant funds, unless extensions are granted for outdoor work in inclement weather.
- e. Equipment and Furniture Purchases
1. Complete and submit the Equipment and Furniture Budget Form (Form F). The items and maximum quantities that may be purchased with grant funds are listed on the Budget Form.
 2. Purchases may not duplicate any equipment or materials already available for the new room.

3. All purchases must meet the specifications listed on the Equipment and Furniture Budget Form.
4. Applicants are required to purchase materials from recognized early childhood catalogs and companies listed on the Catalog List (Attachment 3). Occasionally, products not designed for group child care settings make excellent choices. The Office of Child Care Program Specialist must approve any such equipment purchases or purchases from companies not on the Catalog List in advance.
5. Grant funds cannot be used for second hand items.
6. If the center stops offering infant/toddler care before the completion of the contract, all furniture, equipment and materials purchased with grant funds will be picked up from the center for distribution in accordance with the policies of the State Surplus Property Program.

Checklist for Needs Assessment
Infant/Toddler Start-Up Expansion Grant

- Needs Assessment (Form A)
- Staff Recruitment Plan
 - Advertising plan
 - Wage and benefits plan
 - Job description
- Staff Orientation Plan
 - Staff Manual
 - Orientation Plan
 - Timeline
 - Other Resource materials
 - Checklist to document orientation training
- Training Plan
- Marketing Plan
 - Advertising Plan
 - Enrollment Timeline
 - Use of waiting list

Checklist for Application
Infant/Toddler Start-Up Expansion Grant

- Application Cover Sheet (Form B)
- Plan of Action Form (Form C)
- If remodeling to add sinks or remove visual barriers
 - Remodeling/Construction Plan and Budget (Form D)
 - Floor plan showing room as it is now
 - Floor plan showing room after remodeling is complete
 - Detailed bids from licensed contractors
- If adding a separate outdoor play area:
 - The Remodeling/Construction Plan and Budget. (Form D)
 - Diagram of the outdoor play area as it is now
 - Diagram of the outdoor play as it will be, including doors into the center
 - Detailed bids from licensed contractors
- If purchasing equipment or furniture
 - Equipment and Furniture Budget Form (Form F)
- Detailed timeline
- Annual Revenue/Personnel Budget Plan (Form E)
- Explanation of any lost revenue from converting space in infant use

Forms

Infant/Toddler Start-Up/Expansion Grant FY08

Needs Assessment (Form A)

Name of Center (as listed on your license) _____

Name of Owner _____ Name of Director _____

Center Address: Street Address _____

City: _____ Zip Code: _____ County _____

Mailing Address: Street Address _____

City: _____ Zip Code: _____ County _____

Center Telephone # _____ Director cell phone _____

E-mail address _____ Center Tax ID #: _____

Business type (check one):

☐ Individual/Sole Proprietor ☐ Non-profit Organization ☐ Corporation ☐ Other

	Currently Provided	Provided after receiving grant
Number of infant slots		
Number of toddler slots		
Licensed capacity		

Assessment of Need:

If you currently serve infants/toddlers, do you have a waiting list? _____

How many calls for infant/toddler care do you receive monthly? _____

**Submit a copy of your current waiting list with this Needs Assessment Form.
You may also submit older lists if you wish to demonstrate a long term need.**

Describe any factors that influence the need for infant/toddler care in your area.

What information has your local Child Care Resource and Referral Agency given you about the need for infant/toddler care in your area?

If you are not currently offering infant/toddler care: Have you provided infant/toddler care in the past? _____ If yes, why did you discontinue this service?

List the names of all centers within a three-mile radius of your facility and complete the chart below.

Center Name	Director's Name	Address	Does it serve infant/toddlers?	# of names on the waiting list

Total number of staff employed at date of application _____

Number of staff who have been hired in the past year _____

Number of staff who are no longer employed _____

Do you have any unfilled positions at this time? List them: _____

Enclose the following:

- Staff Recruitment Plan
- Staff Orientation Plan
- Training Plan
- Marketing Plan

I, (print name) _____, certify that the information I have given on this application is true and correct to the best of my knowledge. I understand I can be penalized by law if I commit perjury by purposely giving false information on this application, and may be subject to return award funds received by giving false information and/or be subject to fines. I also understand I may lose my privilege to participate in future Department of Workforce Services grant programs.

I understand that staff from the Office of Child Care will visit my center for a site visit before I can send in my application for the First Step Grant

Office of Child Care staff and/or the Infant/Toddler Specialists working under contract with the Office of Child Care and in conjunction with the Baby Steps Project may complete ITERS-R observations any time during the grant period. Appointments will be made in advance for observations.

Signature of Owner

Date

Signature of Director

Date

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Application Cover Sheet (Form B)

Name of Center (as listed on your business license) _____

Name of Owner _____ Name of Director _____

Center Address: Street Address _____

City: _____ Zip Code: _____ County _____

Mailing Address: Street Address _____

City: _____ Zip Code: _____ County _____

Center Telephone # _____ Director cell phone _____

E-mail address _____ Center Tax ID #: _____

Business type (check one):

☐ Individual/Sole Proprietor ☐ Non-profit Organization ☐ Corporation ☐ Other

How many additional infant slots will you provide with use of grant funds? _____

How many additional toddler slots will you provide with use of grant funds? _____

What is you current licensed capacity for infants? _____

What is your current licensed capacity for toddlers? _____

Indicate with a checkmark whether the following requirements have already been met or if grant or center funds will be used to meet the requirement.

Grant Requirement	Condition Already Met	Grant funds will be used	Center funds will be used
Provide two separate handwashing sinks			
Provide fifty square feet per child			
Eliminate any significant visual obstructions in the room			
Create a separate fenced outdoor play area for infants/Toddlers			
Provide a door from the infant area into outdoor play area			
Provide all required equipment, furniture and materials.			

Funding Request

Complete the chart below based on the figures from the three budget application forms

Request Category	Total Spending	Provider Match	Grant Funding
Construction/Remodeling			
Wages and Benefits			
Equipment/Materials			
Totals			

The following documents must be attached before this application can be processed:

- Plan of Action Form (Form B)
- If remodeling to add sinks or an exit door provide the following:
 - Remodeling/Construction Plan and Budget (Form C)
 - Floor plan showing room as it is now
 - Floor plan showing room after remodeling is complete
 - Detailed bids from licensed contractors
- If adding a separate outdoor play area provide the following:
 - The Remodeling/Construction Plan and Budget. (Form C)
 - Diagram of the outdoor play area as it is now
 - Diagram of the outdoor play as it will be, including the door to the center
 - Detailed bids from licensed contractors
- If purchasing equipment or furniture provide the following
 - Equipment and Furniture Budget Form (Form E)
- Annual Budget Plan (Form E)

I, (print name) _____, certify that the information I have given on this application is true and correct to the best of my knowledge. I understand I can be penalized by law if I commit perjury by purposely giving false information on this application, and may be subject to return award funds received by giving false information and/or be subject to fines. I also understand I may lose my privilege to participate in future Department of Workforce Services grant programs.

I understand that staff from the Office of Child Care will visit my center for a site visit before I can send in my application for the First Step Grant

Office of Child Care staff and/or the Infant/Toddler Specialists working under contract with the Office of Child Care and in conjunction with the Baby Steps Project may complete ITERS-R observations any time during the grant period. Appointments will be made in advance for observations.

Signature of Owner

Date

Signature of Director

Date

First Steps Grant
Form C: Plan of Action Form

Owner/Director: _____

Date: _____

[illegible]

OCC Signature: _____

Director Signature: _____

Form D: Remodeling Plan and Budget Center Name: _____ **Date:** _____

Project	Description	Vendor	Total Cost	Grant Request

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Form E: Annual Revenue/Personnel Budget Plan

Center Name: _____

Date: _____

Section A: Revenue Projections						
Infant/Toddler Tuition Rate	1 st Month	2nd Month	3rd Month	Total of 1 st three months	Last 9 months	Total Year
\$_____ (Weekly Rate) X _____ Number of children =						
\$_____ (Monthly Rate) X _____ Number of children =						
CACFP						
Other:						
Section A: Total Revenue						

Section B: Personnel Costs									
Salary/Wages	First 3 months of Operation				First Year of Operation				
	Hourly Rate	Hours per week	No. of weeks	Cost	Hourly Rate	Hours per week	No. of weeks	Cost	
Total Wages									

Benefits	First 3 Months	First Year
Social Security		
Unemployment		
Worker's Comp.		
Health Insurance		
Other		
Total Benefits		

Section B: Total Personnel Costs		
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Loss or Gain: Difference between Section A and Section B		
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Form F: Equipment and Furniture Budget

The materials and equipment listed below are needed to meet the Minimum level on the Infant Toddler Environment Rating Scale - Revised (ITERS-R)

Center Name: _____

Date: _____

ITERS Item	Required Materials	Needed?	Catalog	Product Name	Product No.	Quantity	Cost each	Total Cost
2. Furniture for routine care and play	A convenient cubby or storage area for each child							
	Some adult furniture: <ul style="list-style-type: none"> Chair for feeding infants in high chairs or at tables, glider chair or couch Chair for toddler teachers to sit with children at meals 							
	Infants: swing, infant seat, exersaucer, sturdy furniture to pull up on							
	Two or three low shelves (no more than 24 inches high) for toys and materials that also act as dividers.							
	Child safe stool to reach hand wash sinks							
3. Provision for relaxation and comfort	Soft furniture: choose from cushions, upholstered furniture, mats, soft plush rugs, or bean bag chairs							
	Soft toys: 3 stuffed animals and 3 soft dolls with clearly different skin tones							

Center Name _____

ITERS Item	Required Materials	Needed?	Catalog	Product Name	Product No.	Quantity	Cost each	Total Cost
5. Display for children	System for display at child height							
Sub-Scale 1 Total								
7. Meals/snacks	Infants: 2 high chairs							
	Toddlers:							
	<ul style="list-style-type: none"> Table (12 - 14 inch high) with seating space for each child Chair for each child (6 - 7 inch) 							
8. Nap	Infants:							
	<ul style="list-style-type: none"> A crib for each child <ul style="list-style-type: none"> Approximately 40" long and 27" deep Solid clear ends Drop sides One evacuation crib per group of four infants or reinforcing hardware set 5 sheets per group of 4 children 							
	Toddlers:							
	<ul style="list-style-type: none"> Stacking cot for each child 5 sheets per group of four children 							
9. Diapering / toileting	Diapering station with 4 - 6 inch railing and built in steps that can be easily secured							
	Sturdy metal foot operated garbage and/or diaper pail							

ITERS Item	Required Materials	Needed?	Catalog	Product Name	Product No.	Quantity	Cost each	Total Cost
11. Safety practices	Protective devices such as: <ul style="list-style-type: none"> Kiddie latches, Electrical outlet covers, scald prevention devices, Door hinge protectors, etc. 							
Sub-Scale 2 Total								
14.Using books	At least 8 books or one book for each child, including books that include: <ul style="list-style-type: none"> People of diverse races, different ages, and different abilities, Nature, Familiar objects Familiar routines. 							
15. Fine motor	<ul style="list-style-type: none"> Five toys or sets of toys for each age group. Examples are listed below. Infants: grasping toys, busy boxes, nesting cups, textured toys, rattles, etc. Toddlers: shape sorting games, large stringing beads, simple puzzles, pop beads, stacking rings, nesting toys, chunky peg boards, crayons Duplicates of popular items 							
16. Active physical play	Infants: 2 or 3 pieces of equipment. Examples include: <ul style="list-style-type: none"> Outdoor pad or blanket, Floor gyms, Small push toys. 							

ITERS Item	Required Materials	Needed?	Catalog	Product Name	Product No.	Quantity	Cost each	Total Cost
	Toddlers: one piece of equipment for each child. Examples: <ul style="list-style-type: none"> • Riding toys without pedals, • Push-pull wheel toys, • Balls, • Age-appropriate climbing equipment • Cushioning materials 							
17. Art	Toddlers only. Three of the following in addition to paper: <ul style="list-style-type: none"> • Crayons, water color markers, • Brush and finger paints, painting tools, • Play dough, • Chalk. 							
18. Music and movement	<ul style="list-style-type: none"> • Three different types of CDs • Musical toys/instruments (1 set or 5 individual items) 							
19. Blocks	<ul style="list-style-type: none"> • One set of 10 blocks and 5 accessories chosen from: <ul style="list-style-type: none"> ▪ Containers to fill and dump, ▪ Vehicles, ▪ People ▪ Animals. 							
20. Pretend play	Infants: 2 - 3 of each: <ul style="list-style-type: none"> • Small dolls, • Stuffed animals, • Pots & pans, • Phones, • Unbreakable mirror, • Vehicles and animals 							

ITERS Item	Required Materials	Needed?	Catalog	Product Name	Product No.	Quantity	Cost each	Total Cost
	Toddlers: <ul style="list-style-type: none"> • Child-sized furniture • Mirror, Two - three of each of the following: <ul style="list-style-type: none"> • Dishes, pots & pans, • Dolls and doll furniture, • Small play buildings & accessories, • Phones, • Puppets, • Dress-up items (clothes, hats, shoes), • Vehicles, • Props for stores, parent work places, etc. 							
21. Sand and water play	Toddlers only: <ul style="list-style-type: none"> • Sand/water table or Rubbermaid type tubs • Toys: one per child: kitchen utensils, funnels, shovels, boats/vehicles, etc. 							
22. Nature/science	Three of each type of nature materials: <ul style="list-style-type: none"> • Pictures, • Books, • Toys. 							
24. Diversity	<ul style="list-style-type: none"> • 3 dolls of clearly different skin tones; • 3 books <u>and</u> 3 pictures showing people of different races, ages and abilities. 							
Sub-Scale 3 and 4 Total								

ITERS Item	Required Materials	Needed?	Catalog	Product Name	Product No.	Quantity	Cost each	Total Cost
39. Opportunities for professional growth	Three resource books on infant/toddler development, programming and activities, or working with parents.							
Sub-Scale 7 Total								
GRAND TOTAL								

Center Name _____

Attachments

Infant/Toddler Start-Up and Expansion Grant

Attachment 1: Infant/Toddler New Classroom Construction/Planning Checklist

This checklist is meant to be used as a guide for centers planning new infant/toddler classrooms. Items in bold type are required by the grant whether the space is newly built or remodeled.

1. Indoor space

	Require	Recommend
a. To provide a quality environment, you will need at least 50 square feet of usable space for each child. * The recommended amount is 90 - 100 square feet per child.		
b. Place windows low enough for children to be able to see outside independently.		
c. Have at least one screened window that can be opened to provide fresh air and/or a ventilation system controlled by caregivers in the room.		
d. Place the infant/toddler rooms on the ground floor with a door that leads directly outside for easy emergency exiting, unless the local fire marshal approves another location.		
e. Place the infant/toddler outdoor play area right outside the door for easy outdoor play access.		
f. Install two sinks - one for food/bottle preparation and one for hand washing. The hand washing sink should be low enough for children to access with a safe step stool (17- 30 inches high).		
g. Place the diapering area and table so that caregivers can see the entire room at all times. Don't place it so that caregiver's backs are to the children.		
h. Create a messy area for eating, water play and art activities and carpet the remainder of the room.		
i. Create a food prep/storage area with a small refrigerator and bottle warmer. Provide counter and cabinet space.		
j. Install sound absorbing materials on the ceilings or upper walls.		
k. Install dimmer switches on all lights. Wire the lights in the sleeping area separately from the lights in the play areas. Install wall mounted lamps in reading/cozy areas.		

1. Build separate infant/toddler rooms with floor to ceiling insulated walls.		

2. Furniture

	Require	Recommend
Routine Care		
a. The diapering table needs a railing that is 4 - 6 inches high. Also refer to Licensing rules.		
b. For toddler/twos rooms, look for diapering tables that include steps that can be closed and secured when not in use.		
c. If you are planning on a group of 8 children, consider having 2 diapering tables if you have the space. This allows for a very smooth diapering process.		
Eating/Feeding		
d. Purchase 2 - 3 high chairs. Since children need to eat on their own schedules, you should not need more than this. Don't purchase the group feeding tables. They create several significant problems and take up a lot of space.		
e. For toddlers who are ready for tables/chairs, purchase 6-7 inch chairs and 12-14 inch tall tables. The table should allow for ample space between children.		
Sleeping		
f. Purchase cribs designed for child care settings. They are much smaller than ones intended for homes. Purchase cribs that have solid wood or Plexiglas ends and drop sides.		
g. Stacking cribs conserve open floor space and are appropriate for infants.		
h. Cots can be used in rooms where most children sleep at the same time. Smaller toddler sized cots allow you to space them 3 feet apart.		

Play equipment i. Limit the number of swings, exersaucers, etc. you place in the room. They take up a great deal of space and discourage teachers from giving children frequent opportunities to move about. They limit children's ability to be active and move about to the best of their ability.		
j. Low shelves (18-24 inches high) are needed to make toys accessible to children. Low bins and baskets may also be used. Shelves are also used to define and separate play areas. Plan on having 3 - 5 shelves.		
Storage k. Children's belongings can be placed in cubbies out of reach of the children or hung in diaper bags.		
l. Diapering supplies should be stored adjacent to the diapering area.		
m. Storage is also needed for the caregiver's materials and extra toys/materials for children.		

3. Room arrangement

	Require	Recommend
a. Design the room so that staff can see the children AT ALL TIMES. Eliminate any "blind spots" by keeping the room rectangular. If you are remodeling, attempt to remove as many obstructions as possible		
b. Place the diapering and food preparation areas in the room so staff do not need to leave the area for any reason.		
c. Create a sleeping corner rather than a separate room. Low shelves and gates can be used to protect sleeping children from curious friends, while still allowing staff to see and hear sleepers.		
d. If you do create a separate room, make it large enough to allow a supervising caregiver and a few children who are awake to play in a corner. Install wall mounted lamps that can be used for the play area.		

4. Greeting

	Require	Recommend
a. Provide a space for parents to spend a little time. A counter for them to write notes and sign in/out is nice. A glider chair or bench will encourage them to spend more time in the room as they come and go.		

5. Safety

	Require	Recommend
a. Install electrical outlets out of the children's reach, near where they will be needed to avoid electrical cords being draped where children can reach them.		
b. Provide convenient out of reach storage for cleaners and other hazardous materials.		
c. Any fencing or railings, inside or outside, need to have gaps less than 3 ½ inches wide. To prevent strangulation hazards, NO gap can be wider than 3 ½ inches. THIS IS DIFFERENT THAN THE BUILDING CODE AND YOU WILL NEED TO BE VERY SPECIFIC WHEN WORKING WITH YOUR CONTRACTOR.		

6. Active play

	Require	Recommend
Outdoor play areas		
a. Include soft surfaces for crawlers and hard surfaces for push and riding toys.		
b. Provide trees or structures to create shaded areas.		
c. If you choose to add climbing structures or swings, install cushioning according to the new ASTM standards for playgrounds for children ages two and under.		
d. Choose equipment that is designed for infants and toddlers. They are built on a smaller scale and are shorter.		
e. Do not use sand or shredded substances for cushioning materials. Sand must be kept covered to protect it from animal contamination and shredded cushioning is a choking hazard.		
f. Include grass, trees, shrubs and other natural materials to		

attract birds and bugs and offer children a wide variety of stimulating experiences.		
Indoor play areas		
g. Any climbers in the classroom need to have soft floor coverings under and around them. Any climber, slide, etc that is 18 inches or taller needs cushioning material that meets the standards found in ASTM Standard F2373.		
h. Provide open space inside for push and riding toys.		
i. Infant/Toddler lofts with ramps and stairs create opportunities for age appropriate gross motor activity. Some cushioning may be needed around portions of a loft		

7. Miscellaneous

Require	Recommend	

Attachment 2

Resources supporting the need for fifty square feet of space per child

1. American Academy of Pediatrics (2002). Caring for our Children. National Health and Safety Performance Standards: Guidelines for Out-of-Home Child Care Programs, Second Edition.

STANDARD 5.112: SPACE REQUIRED PER CHILD

In general, the designated area for children's activities shall contain a minimum of 35 square feet of usable floor space per child (or compensating for typical furnishings and equipment being present, 50 square feet measured on the inside, wall-to-wall dimensions) (40). In addition, the following shall apply when the indicated, specific types of children are in care:

These spaces are exclusive of food preparation areas of the kitchen, bathrooms, toilets, areas for the care of ill children, offices, staff rooms, corridors, hallways, stairways, closets, lockers, laundry, furnace rooms, cabinets, and storage shelving spaces.

RATIONALE: Child behavior tends to be more constructive when sufficient space is organized to promote developmentally appropriate skills. Crowding has been shown to be associated with increased risk of developing upper respiratory infections (41). Also, having sufficient space will reduce the risk of injury from simultaneous activities.

Toddlers need more room than infants because of their high activity level, which is associated with a greater risk of infection in this age group. In practice, the 35 square feet of available play space per child has been found to correspond with 50 square feet measured wall-to-wall with the usual furnishings and equipment.

2. White, Randy and Stoecklin, Vicki (2003). The Great 35 Square Foot Myth, White Hutchinson Leisure and Learning Group.
3. Olds, Anita (2001). Child Care Design Guide, McGraw Hill, New York, NY.
Jim Greenman (2005). Caring Spaces, Learning Places. Exchang

Attachment 3: Catalog List

Company	Types of Catalogs	Phone number	Web site
Kaplan	First Three Years	1-800-334-2014	www.kaplanco.com
Play With a Purpose	Good gross motor and outdoor equipment	1-888-330-1826	
Environments	Pre3Child	1-800-342-4453	www.eichild.com
Constructive Playthings	Furniture, general supplies and equipment,	1-800-448-4115	www.constplay.com
Creative Diversity	Books, dramatic play, music, pictures	1-888-802-9431	www.creativediversity.com
Culture for Kids	Books, music, games for all ages	1-800-765-5885	www.cultureforkids.com
Lakeshore	Furniture, general supplies and equipment	1-800-421-5354	www.lakeshorelearning.com
Childcraft	Furniture, general supplies and equipment,	1-800-631-5652	www.childcraft.com
Discount School Supply	Furniture, general supplies and equipment	1-800-627-2829	www.discountschoolsupply.com
Early Childhood Manufacturers' Direct	Good prices on wide variety	1-800-896-9951	www.ECMDstore.com
Environments	Pre3Child (birth to 3 year) Early Childhood	1-800-342-4453	www.Environments.com
Hatch			
Community Playthings	Primarily furniture, beautiful dividers	1-800-777-4244	www.communityplaythings.com
Redleaf Press	Resource books for directors and teachers,	1-800-423-8309	www.redleafpress.org
Gryphone House	Resource books – see above	1-800-638-0928	www.ghbooks.com
NAEYC	Resource books – see above	1-800-424-2460	www.naeyc.org

Attachment 4: First Step Grant

Baby Steps: Quality Infant/Toddler Care Project Project Overview

Eligibility

Initial Eligibility

- Licensed and licensed exempt, full time child care centers with infant and/or toddler rooms dedicated to children under the age of 2 years are eligible.
- Centers holding an Hourly Child Care license or providing child care in resort or gym/spa settings are not eligible.
- Centers that have been suspended from grant eligibility by the Office of Child Care are not eligible for the duration of the suspension.

To remain eligible in future years, centers must:

- Meet the annual staff training goals and fulfill their quality improvement goals.
- If centers do not meet these goals, they will not be eligible to reapply for one year. They will need to have met all of the original goals before reapplying.

What participants will receive

- Centers will receive a \$1200.00 grant for each group of four infants/toddlers.
- Each program will also receive \$330.00 towards covering the cost of wages paid to caregivers while they attend the required Infant/Toddler Endorsement classes.
- Invoices will be submitted three times a year and payments will be based on the Average Daily Attendance of designated months.

Required quality improvement activities

- Training: Each center director and at least one infant/toddler caregiver per group of children must complete the Infant/Toddler Endorsement classes within the first year of participation. The endorsement consists of four 10-hour courses.
 - If a caregiver leaves the program, the caregiver who replaces her must begin attending the first available course.
 - The classes are offered through the Child Care Resource and Referral Agencies (CCR&Rs) throughout the state. The courses may be taken in any order and staff may attend classes taught by CCR&Rs outside their geographical area. Completing a course during the summer may be necessary for centers located off the Wasatch Front. Participants should check with your CCR&R immediately for course scheduling information.
 - All staff who complete the Infant Toddler Endorsement will be eligible for a \$100.00 award through the Career Ladder program.

- Centers are required to pay caregivers for class attendance based on their usual wage.
- In the Metro and Northern regions, special arrangements are made to reserve space in the classes for Baby Steps participants. Only staff that are required by the project to complete the endorsement should take advantage of the special arrangements. If you do not know your CCR&R's process for enrolling in classes, please contact them. Only the director and ONE caregiver per room are required to obtain the endorsement. All other staff are welcome to sign up for these classes if there are openings.
- Failure to complete the endorsement classes in the first year of participation in the program will make the center INELIGIBLE for at least one year. To reenter the program, the training would need to be completed.
- Observations: The Infant/Toddler Specialists will complete observations using the ITERS-R in each participating classroom every or every other year.
 - A three to four hour observation is required to complete the assessment.
 - After the observation, the Specialist will provide you with the results.
- Quality Improvement Goals: Goals are based on the results of the most current ITERS-R.
 - You will choose at least one goal for **EACH** of the seven sub-scale of the ITERS-R.
 - The Infant/Toddler Specialist will help you develop a plan to meet your goals.
 - When possible, the goals will be one you have not worked on in the past.
 - Goals must result in the increase of scores on the ITERS-R.
 - Goals are listed on the Work Plan and submitted with the Baby Steps application.
 - Progress is reported on the Work Plan each time an invoice for payment is submitted.
- Equipment Purchases: A portion of the grant must be spent on equipment and materials for the classrooms. The portion or percentage is set annually and is about 20%.
 - All equipment purchases must be completed and receipts submitted by October 31, 2008.
 - There are some limits on equipment purchases.
 - Participants may use the remainder of the grant to pay for a portion of infant and toddler room costs, such as staff wages, fees for staff training, mortgage or utilities.
- Documentation: Centers must submit documentation of the following with each invoice:
 - Attendance records for the target month to support the Average Daily Attendance figure.
 - Receipts documenting equipment purchases made during the billing period.
 - Pay stubs or other documentation showing that staff have been paid for time spent in infant/toddler endorsement classes.
 - A training report listing classes completed during the invoice period.

Invoice Process

- Invoices are submitted according to the schedule below.
- When you send the invoice, you must enclose the following:

- Invoice
- Training Report
- Attendance Record for the target month
- Documentation of staff wages if they attended training.
- Late invoices may not be processed until the next deadline.

Outside Assessments

- The Office of Child Care may complete an ITERS-R's in each participating classroom during each year of the project.
 - Centers will be notified in advance of all observations for the ITERS-R.
 - The ITERS-R observations assess the effectiveness of the Baby Steps Project in increasing the quality of care in participating centers, provide the office with required financial and audit information, and help develop goals for the center.
 - These observations may also be used to train new Consultants and/or to complete reliability checks.
- Staff from the Office of Child Care will monitor the grants throughout the year by reviewing goal reports and announced or unannounced visits to the centers.

Audit Controls

- To fulfill requirements placed on the Office by state and federal auditors, attendance records may be matched to sign in/out sheets or computer records to check for accuracy of the Average Daily Attendance figures. These records will be checked on site. Appointments may or may not be made in advance.

Changes may be made to the Baby Steps Project each year at renewal, including eligibility and funding levels. Training requirements will not be increased.

Attachment 5

DEPARTMENT OF WORKFORCE SERVICES GRANT STANDARD TERMS AND CONDITIONS

1. **GRANT JURISDICTION:** The laws of the State of Utah shall govern the provisions of this Grant.
2. **LICENSING AND STANDARD COMPLIANCE:** By signing this Grant GRANTEE acknowledges that it currently meets all applicable licensing or other standards required by federal and state laws or regulations and ordinances of the city/county in which services and/or care is provided and will continue to comply with such licensing or other applicable standards and ordinances for the duration of this Grant period. Failure to secure or maintain a license shall support a basis for cancellation of this Grant. GRANTEE acknowledges that it is responsible for familiarizing itself with these laws and regulations, and complying with all of them.
3. **COMPLIANCE WITH GENERALLY APPLICABLE STATE AND FEDERAL LAWS**
 - a. As noted in this Grant, GRANTEE is required to comply with all anti-discrimination and drug-free workplace laws, and all laws governing research involving human subjects. If GRANTEE is receiving federal funds under this Grant the following federal laws may apply: Equal Opportunity Employer Executive Order, the Davis-Bacon Act, the Hatch Act, the Copeland "Anti-Kickback" Act, the Fair Labor Standards Act, the Grant Work Hours and Safety Standards Act, the Clean Air Act, the Federal Water Pollution Control Act, the Byrd Anti-Lobbying Amendment, and the Debarment and Suspension Executive Orders. GRANTEE shall comply with these laws and regulations to the extent they apply to the subject matter of this Grant.
 - b. **Equal Opportunity Clause.** Section 188 of the Workforce Investment Act of 1998 (WIA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIA Title I-financially assisted program or activity:

Title VII of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color, and national origin;

Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;

The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age;

And Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in education programs.

4. DEPARTMENT COST PRINCIPLES FOR COST REIMBURSEMENT GRANTS

- a. **Federal Cost Principles determine allowable costs in DEPARTMENT Grants.** They can be found in circulars published by the Federal Office of Management and Budgets ("OMB"). GRANTEE may locate the Federal Cost Principles applicable to its organization at the Internet web site:

OMB Circulars: <http://www.whitehouse.gov/omb/circulars/index.html>

- b. **Compliance with Federal Cost Accounting Principles.** For GRANTEE'S convenience, DEPARTMENT provides Table 1 below, "Cost Accounting Principles," as a reference guide to the applicable cost principles. However, the information in this table is not exhaustive, and GRANTEE understands that it is obligated to seek independent legal or accounting advice. As shown in Table 1, "Cost Accounting Principles," the principles applicable to a particular GRANTEE depend upon GRANTEE'S legal status.

Table 1: Cost Accounting Principles

Grantee	Federal Cost Principles
State or Local Govt. & Indian Tribal Govts.	OMB Circular A-87
College or University	OMB Circular A-21
Non-Profit Organization	OMB Circular A-122
For Profit (Commercial) Organization	48 CFR Part 31

5. GRANTEE ASSIGNMENT AND SUBGRANTEES/SUBCONTRACTORS:

- a. **Assignment.** Notwithstanding DEPARTMENT'S right to assign the rights or duties hereunder, GRANTEE agrees and understands that this Grant is based on the reputation of GRANTEE, and this Grant may not be assigned by GRANTEE without the written consent of DEPARTMENT. Any assignment by GRANTEE without DEPARTMENT'S written consent shall be wholly void.
- b. **Subgrantees/Subcontractors.** As used in this Grant, the term "subgrantee" or "subcontractor" means an individual or entity that has entered into an agreement with the original GRANTEE to perform services or provide goods which the original GRANTEE is responsible for under the terms of this Grant. Additionally, the term "subgrantee" or "subcontractor" also refers to individuals or entities that have entered into agreements with any subgrantee if: (1) those individuals or entities have agreed to perform all or most of the subgrantee's duties under this Grant; or (2) federal law requires this Grant to apply to such individuals or entities. If GRANTEE enters into subcontracts the following provisions apply:
- (1) Duties of Subgrantee: Regardless of whether a particular provision in this Grant mentions subgrantees, a subgrantee must comply with all provisions of this Grant including, but not limited to, the state procurement requirements, insurance requirements and the fiscal and program requirements. GRANTEE

retains full responsibility for the Grant compliance whether the services are provided directly or by a subgrantee.

- (2) Provisions Required in Subcontracts: If GRANTEE enters into any subcontracts with other individuals or entities and pays those individuals or entities for such goods or services with federal or state funds, GRANTEE must include provisions in its subcontracts regarding the federal and state laws identified in this Grant, if applicable ("Grantee's Compliance with Applicable Laws; Cost Accounting Principles and Financial Reports"), as well as other laws and grant provisions identified in 45 C.F.R. §92.36(i).
6. MONITORING: DEPARTMENT shall have the right to monitor GRANTEE'S performance regarding all services purchased under this Grant. Monitoring of GRANTEE'S performance shall be at the complete discretion of DEPARTMENT which will rely on the criteria set forth in this Grant, including the goals, service objectives and methods described in "Scope of Work" and any special conditions and "Performance Measures" and GRANTEE'S fiscal operations. Monitoring may include both announced and unannounced visits. Monitoring will take place during normal business hours.
7. RECORDS ADMINISTRATION: GRANTEE shall maintain or supervise the maintenance of all records necessary to properly account for the payments made to GRANTEE for costs authorized by this Grant. These records shall be retained by GRANTEE for at least four years after the Grant terminates or until all audits initiated within the four years have been completed, whichever is later. GRANTEE shall maintain books, records, documents, and other evidence.
8. PAYMENT WITHHOLDING: GRANTEE agrees that the reporting and record keeping requirements specified in this Grant are a material element of performance and that if, in the opinion of DEPARTMENT, GRANTEE'S record keeping practices and/or reporting to DEPARTMENT are not conducted in a timely and satisfactory manner, DEPARTMENT may withhold part or all payments under this or any other Grant until such deficiencies have been remedied. In the event of the payment(s) being withheld, DEPARTMENT agrees to notify GRANTEE of the deficiencies that must be corrected in order to bring about the release of withheld payment.
9. OVERPAYMENT/AUDIT EXCEPTIONS/DISALLOWANCES: GRANTEE agrees that if during or subsequent to the Grant's CPA or DEPARTMENT audit, the DEPARTMENT determines that expenses were incorrectly reported or paid, DEPARTMENT may amend the Grant and adjust the payments. In Grants, which include a budget, GRANTEE expenditures to be eligible for reimbursement must be adequately documented. GRANTEE will, upon written request, immediately refund to the DEPARTMENT any overpayments as determined by audit. GRANTEE further agrees that DEPARTMENT shall have the right to withhold any or all subsequent payments under this or other contracts with GRANTEE until recoupment of overpayment is made.
10. RELATED PARTIES: GRANTEE shall not make payments to related parties in any category of Administration, Capital Expenditures, or Program Expenses without the prior written consent of DEPARTMENT. Payments to related parties may include, but are not

limited to: salaries, wages, compensation under employment or service Grants, or payments under purchase, lease, or rental contracts. Payments made by GRANTEE to related parties without such prior written consent may be disallowed and may result in an overpayment assessment. For the purpose of defining payments to related parties under a grant GRANTEE shall be defined to include all owners, partners, directors, and officers of GRANTEE or others with authority to establish policies and make decisions for GRANTEE.

Persons and/or organizations shall be considered related parties when any of the following conditions exist:

A person and/or organization with directors, officers, or others with the authority to establish policies and to make decisions for the organization who is/are related to GRANTEE through blood or marriage, as defined by Utah Code Ann. §52-3-1(1)(d) as father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in law, or daughter-in-law.

An organization has in common with GRANTEE either: a) owners or partners who directly or indirectly own ten percent (10%) or more of the voting interest of the organization; and/or b) directors, officers or others with authority to establish policies and make decisions for the organization.

GRANTEE is obligated to immediately call any contemplated or actual related-party payment to the attention of DEPARTMENT. Upon notification of related-party payment, DEPARTMENT may, at its discretion, require that GRANTEE undertake competitive bidding for the goods or services, require satisfactory cost justification prior to payment, or take other steps that may be necessary to assure that the goods or services provided afford DEPARTMENT a satisfactory level of quality and cost. Any related-party payments contemplated under this Grant must be disclosed on a statement for related-party transactions and is available from DEPARTMENT'S Finance/Contracting Division. It will require:

- a. The name of GRANTEE'S Representative who is related to the party that GRANTEE seeks to make payments to.
- b. The name of the other related party.
- c. The relationship between the individuals identified in a. and b. above.
- d. A description of the transaction in question and the dollar amount involved (if any).
- e. The decision-making authority of GRANTEE'S Representative and the party identified in b. above, with respect to the applicable transaction.
- f. The measures taken by GRANTEE to protect DEPARTMENT from potentially adverse effects resulting from the identified parties' relationship.

11. CONFLICT OF INTEREST: GRANTEE certifies, through the execution of the Grant, that no person in its and DEPARTMENT'S employment, directly or through subcontract, will receive any private financial interest, direct or indirect, in the Grant. GRANTEE will not hire or subcontract with any person having such conflicting interest(s).
12. NOTIFICATION OF THE INTERNAL REVENUE SERVICE: It is Department of Workforce Services' policy to notify the Internal Revenue Service of any violations of IRS regulations uncovered as a result of its dealings with providers.
13. GRANT TERMINATION:
 - a. **Default Termination.** In the event this Grant is terminated as a result of a default by GRANTEE, DEPARTMENT may procure or otherwise obtain, upon such terms and conditions as DEPARTMENT deems appropriate, services similar to those terminated, and GRANTEE shall be liable to DEPARTMENT for any damages arising there from, including attorneys' fees and excess costs incurred by DEPARTMENT in obtaining similar services.
 - b. **Immediate Termination.** If GRANTEE creates or is likely to create a risk of harm to the clients served under this Grant, or if any other provision of this Grant (including any provision in the attachments) allows DEPARTMENT to terminate the Grant immediately for a violation of that provision, DEPARTMENT may terminate this Grant immediately by notifying GRANTEE in writing.
 - c. **No Cause Termination.** Unless otherwise stated in the Special Terms and Conditions, this Grant may be terminated, with or without cause, in advance of the specified expiration date, by either party, upon ninety (90) days prior written notice being given the other party. Upon termination of this Grant, all accounts and payments will be processed according to the financial arrangements set forth herein for approved services rendered to date of termination.
 - d. **Attorneys' Fees and Costs.** If either party seeks to enforce this Grant upon a breach by the other party, or if one party seeks to defend itself against liability arising from the negligence of the other party, the prevailing party shall receive from the unsuccessful party all court costs and its reasonable attorneys' fees, regardless of whether such fees are incurred in connection with litigation.
 - e. **Remedies for Grantee's Violation.** GRANTEE acknowledges that if GRANTEE violates the terms of this Grant, DEPARTMENT is entitled to avail itself of all available legal, equitable and statutory remedies including, but not limited to, money damages, injunctive relief, and debarment as allowed by state and federal law.
14. TERMINATION (FUND-OUT): GRANTEE acknowledges that DEPARTMENT cannot grant for the payment of funds not yet provided by the Federal Government or appropriated by the Utah State Legislature and DEPARTMENT cannot guarantee funding under this Grant since it may be altered by an act of the Federal Government or the Utah State Legislature occurring before the expiration of this Grant. Therefore, in the event that DEPARTMENT fails to receive appropriations then DEPARTMENT may, by giving at least 60 days advance written notice, terminate this Grant. DEPARTMENT will reimburse GRANTEE for services performed up through the date of cancellation. Should

the termination option be used in this Grant GRANTEE will make an accounting of its expenditures within the sixty (60) days notice and returned all unexpended money to DEPARTMENT.

15. REDUCTION OF FUNDS: The maximum amount authorized by this Grant shall be reduced or Grant terminated if required by Federal/State law, regulation, or action or there is significant under-utilization of funds, provided the GRANTEE shall be reimbursed for all services performed in accordance with this Grant prior to date of reduction or termination. If funds are reduced, there will be a comparable reduction in amount of services to be given by the GRANTEE. The DEPARTMENT will give the GRANTEE thirty (30) days notice of reduction.
16. GRANT RENEWAL: Renewal of Grant will be solely at the discretion of DEPARTMENT.
17. RENEGOTIATION OR MODIFICATIONS: This Grant may be amended, modified, or supplemented only by written amendment, executed by the parties hereto, and attached to the original signed copy of the Grant.
18. INDEMNITY CLAUSE: GRANTEE agrees to indemnify, save harmless, and release the State of Utah, and all its officers, agents, volunteers, and employees from and against any and all loss, damages, injury, liability, suits, and proceedings arising out of the performance of this Grant which are caused in whole or in part by the negligence of GRANTEE'S officers, agents, volunteers, or employees, but not for claims arising from the State's sole negligence.
19. COPYRIGHT: GRANTEE agrees that any and all deliverables prepared for DEPARTMENT, to the extent to which it is eligible under copyright law in any country, shall be deemed a work made for hire, such that all right, title and interest in the work and deliverables reside with DEPARTMENT. DEPARTMENT reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use and to authorize others to use for federal or state Government purposes, such software, modifications and documentation. To the extent any work or deliverable is deemed not to be, for any reason whatsoever, work made for hire, GRANTEE agrees to assign and hereby assigns all right title and interest, including but not limited to copyright patent, trademark and trade secret, to such work and deliverables, and all extensions and renewals thereof, to DEPARTMENT. GRANTEE further agrees to provide all assistance reasonably requested by DEPARTMENT in the establishment, preservation, and enforcement of its rights in such work and deliverables, without any additional compensation to DEPARTMENT. GRANTEE agrees to and hereby, to the extent permissible, waives all legal and equitable rights relating to the work and deliverables, including without limitation any an all rights of identification of authorship and any and all rights of approval, restriction or limitation on use or subsequent modifications.
20. CITING DEPARTMENT IN ADVERTISING: Grantee agrees to give credit to DEPARTMENT for funding in all written and verbal advertising or discussion of this program such as brochures, flyers, informational materials, talk shows, etc. All formal

advertising or public information programs will be coordinated with the Public Information Officer for DEPARTMENT.

21. SEPARABILITY CLAUSE: A declaration by any court or other binding legal source that any provision of this agreement is illegal and void shall not affect the legality and enforceability of any other provisions of this agreement unless said provisions are mutually dependent.
22. BILLINGS AND PAYMENTS: Payments to the GRANTEE will be made by the DEPARTMENT upon receipt of itemized billing for authorized serviced provided and supported by information contained in reimbursement forms supplied by DEPARTMENT. Billings and claims for services must be received within thirty (30) days after the last date of service for the period billed including the final billing, which must be submitted within thirty (30) days after Grant termination may be delayed or denied. Billings and services for the month of June must be received by DEPARTMENT no later than July 20th due to DEPARTMENT'S fiscal year end. Billings submitted after this date may be denied.

The DEPARTMENT will allow no claim for services furnished by the GRANTEE not specifically authorized by this Grant.

Rev . July 31, 2006

ATTACHMENT 6: FINANCIAL REPORTING ATTACHMENT

For sub recipients and service providers.

a. General Requirements.

- (1) No Financial Reporting Requirements for Professionals Contracting in an Individual Capacity. There are no Federal, State, or department financial reporting requirements for individuals such as doctors, dentists, social workers, and other similar professionals contracting in an individual capacity to provide services to clients. Therefore, the financial reporting requirements discussed in this Section are not applicable to professionals contracting as individuals. (Note: Sole proprietors and limited liability companies owned by either one person or by a husband and wife are considered individuals for reporting requirement purposes. However, individuals associated with corporations, partnerships, or other contracting organizations are not individuals for reporting requirement purposes.) Notwithstanding the lack of financial reporting requirements for individuals, contractors providing services in an individual capacity are still subject to financial review by the contracting agency and/or another DEPARTMENT entity.
- (2) No Financial Reporting Requirements for Contracting Organizations Receiving Less Than \$10,000 From the Department in a Single Fiscal Year. Contracting organizations that receive less than \$10,000 from the DEPARTMENT in a single fiscal year have no financial reporting requirement to DEPARTMENT unless specifically required by DEPARTMENT. However, they are still subject to financial review by the DEPARTMENT.
- (3) Contractor's Compliance with Applicable Financial Laws. The CONTRACTOR shall comply with all applicable federal and state laws regarding financial reports. The CONTRACTOR shall comply with all applicable requirements set forth in: (1) OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," published by the federal government; and (2) the State of Utah Legal Compliance Audit Guide ("SULCAG"), issued by the State Auditor's Office. For the CONTRACTOR'S convenience listed below are "Federal, State and the Department Financial Reporting Requirements," as a reference guide to the various financial reporting requirements. The information is not exhaustive and the CONTRACTOR understands that it is obligated to seek independent legal or accounting advice. CONTRACTOR may access the applicable federal and state financial reporting requirements through the following Internet web sites:

Table 2: Federal, State and the Department Financial Reporting Requirements

Policy	Internet Site
OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations	http://www.whitehouse.gov/omb/circulars/index.html
Utah Code	http://www.le.utah.gov/~code/TITLE51/51_01.htm
Utah Administrative Rules	http://www.rules.utah.gov/publicat/code/r123/r123-005.htm
SULCAG	http://www.sao.utah.gov/sulcag/Introduction.htm

(4) Additional Financial Reporting Requirements for DEPARTMENT Contracts. In addition to the financial reporting requirement set forth in OMB Circular A-133 and the SULCAG, this Contract requires CONTRACTOR to submit various financial reports to the Department of Workforce Services Contract Unit, as set forth in a separate column in Table 3 below, "Federal, State and DWS Financial Reporting Requirements."

(5) The Entity Type, Amount, and Source of Government Funds Determines the Type of Financial Report Required. Whether or not a contractor is required to obtain and submit an annual audit or other financial reports is determined by the contractor's entity type, the amount, and source of government funds that the contractor expends during a given year.

Based on the SULCAG, DEPARTMENT requires all CONTRACTORS, except sole proprietorships, to submit an audit prepared according to "government auditing standards" whenever the CONTRACTOR has \$350,000.00 or more in total revenues and 50% or more of those revenues come from government agencies (federal, state, county, and/or local, etc.). Unaudited reports may be required of CONTRACTORS with total revenues under \$350,000.00 (see Table 3 below "Federal, State and DWS Financial Reporting Requirements").

b. Definitions For Auditing And Financial Terms Used In This Contract.

- (1) "*Federal Funds*" means Federal financial assistance that a contractor receives directly from Federal awarding agencies or indirectly from Pass-Through Entities.
- (2) "*Government Funds*" means financial assistance that a contractor receives from a combination of government sources, including Federal awarding agencies, State appropriations and other local governments.
- (4) "*OMB*" means the federal Executive Office of the President, Office of Management and Budget.

- (5) *"OMB Circular"* means a publication issued by the OMB that sets forth federal cost accounting or auditing requirements.
- (6) *"Pass-Through Entity"* means an entity (such as DWS) which receives federal funds and then passes those funds through to subrecipients, such as local governments and Non-Profit Organizations.
- (7) *"Service Provider"* means a private or governmental entity that receives funds from DWS for services provided to DWS'S clients under a program developed by DWS.
- (8) *"Subrecipient"* means a governmental entity or a non-profit or for-profit organization that develops and operates its own program of services for eligible clients, and that receives federal and/or state funds from DWS or another entity which serves as a "recipient" and "Pass-Through Entity" for such federal funding. If the contractor operates its own program of services for eligible clients, the contractor shall comply with the financial record-keeping and reporting requirements that apply to federally-funded subrecipients, even if this Contract is funded solely by State funds.

c. **Contractor's Submission Of Required Audits And Other Financial Reports:**

- (1) Deadlines. The CONTRACTOR shall be bound by OMB Circular A-133 and the SULCAG submission deadlines for audits and financial reports. See also Table 2 below, "Federal, State and DWS Auditing Requirements."

Where the CONTRACTOR is required to submit audits and financial reports to DWS under OMB Circular A-133, the SULCAG and DWS contract provisions, and needs an extension for filing of such reports, the CONTRACTOR may request an extension by contacting the DEPARTMENT at the address below. However, CONTRACTOR understands that DEPARTMENT can extend only those deadlines for reports CONTRACTOR is required to submit to DEPARTMENT. CONTRACTOR must contact the Federal Clearinghouse, federal awarding agencies, and the State Auditor's Office to obtain extensions of deadlines for submission of reports to those entities.

- (2) Addresses. The CONTRACTOR shall submit all audits and financial reports to the entities identified in the applicable law, OMB Circular A-133 and the SULCAG. See also Table 3 below, "Federal, State and DWS Auditing Requirements."

Where the CONTRACTOR is required to submit audits and financial reports to DEPARTMENT under OMB Circular A-133, the SULCAG and DEPARTMENT contract provisions, the CONTRACTOR shall submit the required audits and financial reports to the following address:

DEPARTMENT OF WORKFORCE SERVICES
Contracts Manager
P.O. Box 45249
Salt Lake City, Utah
84145-0249

d. **Additional Definitions Used In This Part:**

- (1) "*Audit Findings*" means a schedule of all costs questioned by the auditor relative to Government Funds.
- (2) "*Compliance Opinion*" means an auditor's opinion that Contractor has complied with all applicable auditing laws and requirements. Utah Code Ann. § 51-2-3.
- (3) "*Federal Clearinghouse*" means the federal clearinghouse designated by the OMB. As provided in OMB Circular A-133.320(i), "the address of the Federal clearinghouse currently designated by OMB is Federal Audit Clearinghouse, Bureau of the Census, 1201 E. 10th Street, Jeffersonville, IN 4713."
- (4) "*Financial Statements*" means financial reports of the Contractor's accounting records for a given fiscal year, prepared by an independent accountant or employee of the Contractor, including balance sheet, income and expense statement, statement of cash flows, and the preparer's notes to the Financial Statements.
- (5) "GAAP" means Generally Accepted Accounting Principles, a combination of authoritative accounting principles, standards and procedures (set by policy boards). Usual statements in a financial statement include balance sheet, statement of income and expenses, statement of cash flows and notes to the financial statements.
- (6) "GAAS" means Generally Accepted Auditing Standards, issued by the American Institute of Public Accountants (AICPA).
- (7) "GAS" means Government Auditing Standards, issued by the Comptroller General of the United States, to be followed in audits of state and local governments and non-profit organizations that receive federal financial assistance. GAS is often referred to as Generally Accepted Government Auditing Standards ("GAGAS"). For financial statement audits, GAS/GAGAS incorporate the generally accepted standards issued by the AICPA.
- (8) "*Management Letters*" means the auditor's notes and recommendations to the Contractor's management personnel subsequent to a fiscal audit.
- (9) "*Non-profit Organization*" means a corporation or foundation which:
(1) is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; and (2) does not distribute any part of its income to its members, trustees, or officers. Program-Specific Audit" means an audit of one specific federal program, using GAGAS standards, as described in OMB Circular A-133.200(c) and A-133.235.
- (10) "*Reporting Package*" means the auditor's package of financial reports as defined in OMB Circular A-133, and shall include Financial Statements and Schedule of Expenditures of Government Funds,

Summary Schedule of prior audit findings, Auditor's report(s), and corrective action plan.

- (11) "*SULCAG*" means the State of Utah Legal Compliance Audit Guide issued by the State Auditor's Office.
- (12) "*Schedule of Expenditures*" means a breakdown of expenditures of Government Funds for a given year, showing the total administrative expenses as compared to funds expended for program services.
- (13) "*Single Audit*" means an audit which includes both the Contractor's Financial Statements and the Federal awards using GAGAS standards, as described in OMB Circular A-133.500.
- (14) "*Statement of Functional Expense*" means a breakdown of administration expenses and expenses attributed to actual program services on a program-by-program basis.
- (15) "*Summary Schedule*" means a summary listing of all Audit Findings reported in the prior annual audit, and includes the Summary Schedule reported in the prior annual audit, except Audit Findings listed as corrected.

Table 3: Federal, State, and DWS Auditing Requirements

Type of Entity	Amount of Annual Funding	Federal Audit & Reporting Requirements	State Audit & Reporting Requirements	DWS Contract Reporting Requirements	Submission Deadlines
Government Agency; Non-Profit Subrecipient; OR Non-Profit Service Provider	\$500,000 or more expended in Federal Funds	<p>Single Audit or Program Specific Audit, using GAGAS standards.</p> <p>(OMB Circular A-133.200, A-133.235, and A-133.500)</p> <p><u>Financial Reports Required from Contractor:</u></p> <p>1. Data Collection Form as described in OMB Circular A-133.320 (a), (b) and (d)</p> <p>-to Federal Clearinghouse</p> <p>2. Reporting Package- to:</p> <p>(a) Federal Clearinghouse</p> <p>(b) Each federal awarding agency - if audit disclosed Audit Findings or reported the status of any Audit Findings in the Summary Schedule</p> <p>(OMB Circular A-133.320 (c) and (d))</p> <p>3. Submission by Subrecipients:</p> <p>(a) “Reporting Package” to each Pass-Through Entity when Audit Findings were disclosed relating to federal awards;</p> <p>(b) “Written Notification” to each Pass-Through Entity when no Audit Findings were disclosed and a Reporting Package was not required.</p> <p>(OMB Circular A-133.320(e)(1) and (e)(2))</p>	<p>Non-Profit Organizations that receive 50% or more of their funding from Government Funds AND all governmental agencies must submit the following audits and reports to the Utah State Auditor's Office:</p> <p>1. Copies of the entire <u>Single Audit or Program Specific Audit report</u></p> <p>2. The auditor’s management letter, if the Single Audit or Program Audit report disclosed any Audit Findings.</p> <p>(The SULCAG provides that there are NO reporting or auditing REQUIREMENTS for Non-Profit Organizations that receive LESS THAN 50% of their total funding from Government Funds, regardless of the amount of funding.)</p>	<p>1. <u>As required by OMB Circular A-133</u>, both government and non-profit Contractors shall provide to DWS the following:</p> <p>a. Reporting Package - if audit disclosed Audit Findings or reported the status of any prior Audit Findings in the Summary Schedule; or</p> <p>b. Written Notification – if audit did not disclose Audit Findings or report on the status of any prior Audit Findings in the Summary Schedule; and</p> <p>2. <u>This Contract also requires Contractor to submit the following:</u></p> <p>a. Auditor's Management Letter; and</p> <p>b. Upon request by DWS,</p> <p>(1) Entire Single or Program Specific Audit report; and</p> <p>(2) Reporting Package (if not already required by OMB Circular A-133)</p> <p>(3) For non-profit contractors, the statement of Functional Expenses.</p>	<p>1. Thirty (30) days after Contractor receives the auditor's reports, or nine (9) months after end of fiscal year audited, whichever occurs first.</p> <p>(OMB Circular A-133.320)</p> <p>2. The above deadlines also apply to submission of Single Audit or Specific Audit reports required by the Utah State Auditor's Office and this DWS Contract.</p>

Type of Entity	Amount of Annual Funding	Federal Audit & Reporting Requirements	State Audit & Reporting Requirements	DWS Contract Reporting Requirements	Submission Deadlines
Government Agency; Non-Profit Subrecipient; OR Non-Profit Service Provider	Less than \$500,000 expended in Federal Funds, but \$350,000 or more in total revenue	No audit required -- but records must be available for review or audit by Fed. Officials (OMB Circular A-133.200(d))	<p>All Non-Profit Organizations that receive 50% or more of their funding from Government Funds AND all governmental agencies must submit the following audits and reports to the Utah State Auditor's Office:</p> <p>a. Audited Financial Report using GAS/GAGAS (also know as "Yellow Book" standards.</p> <p>b The auditor's management letter, if the GAS/GAGAS "Yellow Book" report disclosed any Audit Findings.</p> <p>See Also Utah Code Ann. § 51-2-3 regarding records to be included in the Audit Report, compliance with State law, test work requirements, Compliance Opinion and other compliance issues.</p>	<p>Government agencies and non-profit entities if 50% or more of the total funds received by non-profit Contractor are Government Funds:</p> <ol style="list-style-type: none"> 1. Copy of the Entire Audit Report required by the SULCAG; and 2. Auditor's Management Letter. 3. Statement of Functional Expenses. <p>IF LESS THAN 50% of total funds received by a non-profit Contractor are from Government Funds such that Contractor is not required by the SULCAG to submit any financial reports, DWS requires:</p> <ol style="list-style-type: none"> 1. Unaudited CPA Review; and 2. Statement of Functional Expenses. 	<p>Within six (9) months after end of Contractor's fiscal year</p> <p>Utah Code Ann. § 51-2-2</p>
	Less than \$350,000 but \$200,000 or more in total revenue	NO REQUIREMENTS	<p>All Non-Profit Organizations that receive 50% or more of their funding from Government Funds AND all governmental agencies must submit the following reports to the Utah State Auditor's Office:</p> <p>Unaudited CPA Review.</p>	<p>Government agencies and non-profit entities (if 50% or more of the total funds received by non-profit Contractor are Government Funds):</p> <ol style="list-style-type: none"> 1. Unaudited CPA Review; and 2. Statement of Functional Expenses <p>IF LESS THAN 50% of total funds received by a non-profit Contractor are from Government Funds:</p> <ol style="list-style-type: none"> 1. Unaudited CPA Compilation; and 2. Statement of Functional Expenses 	<p>Within six (9) months after end of Contractor's fiscal year</p>

Type of Entity	Amount of Annual Funding	Federal Audit & Reporting Requirements	State Audit & Reporting Requirements	DWS Contract Reporting Requirements	Submission Deadlines
	Less than \$200,000 but \$100,000 or more in total revenue	NO REQUIREMENTS	All Non-Profit Organizations that receive 50% or more of their funding from Government Funds AND all governmental agencies must submit the following reports to the Utah State Auditor's Office: Unaudited CPA Compilation	All Non-Profit Organizations that receive 50% or more of their total funding from Government Funds AND all governmental agencies: 1. Unaudited CPA Compilation; and 2. Statement of Functional Expenses IF LESS THAN 50% of the total funds received by a Non-Profit Organization are from Government Funds: 1. Unaudited Financial report prepared according to GAAP; and 2. Statement of Functional Expenses	Within six (9) months after end of Contractor's fiscal year
	Less than \$100,000 but \$10,000 or more in total revenue	NO REQUIREMENTS	All Non-Profit Organizations that receive 50% or more of their funding from Government Funds AND all governmental agencies must submit the following reports to the Utah State Auditor's Office: Financial Information on the form approved by the State Auditor.	All contractors: Unaudited financial information, including, at a minimum: 1. Balance sheet; and 2. Income and Expenses Statement	Within six (9) months after end of Contractor's fiscal year
All Contracting Entities	Less than \$10,000 received from DWS in the Fiscal Year	NO REQUIREMENTS	All Non-Profit Organizations that receive 50% or more of their funding from Government Funds AND all governmental agencies must submit to the Utah State Auditor's Office, financial information on the form approved by the State Auditor	NO REQUIREMENTS	Within six (9) months after end of Contractor's fiscal year
For-Profit Subrecipients; OR Service Providers	Based upon the same funding level breakdowns as above	NO REQUIREMENTS	NO REQUIREMENTS	The non-profit reporting requirements identified above also apply to for-profit contractors with the following exceptions: 1. The reporting format required of non-profit contractors is not required.	Within six (9) months after end of Contractor's fiscal year

				<p>2. The Independent Auditor's Report on State Legal Compliance is not required.</p> <p>3. The financial reports of foreign organizations (organizations located outside the State of Utah) shall be accepted as prepared.</p> <p>4. Local subsidiaries or divisions of an outside organization shall submit a statement of functional expenses in addition to the parent organization's financial report.</p>	
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Infant/Toddler Start-Up/Expansion Grant FY08
Attachment 7: Task Timeline

Center: _____

Grant Approval Date: _____

Task	Upon grant approval	Time After Receiving Grant funds										
		Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Weeks 9 - 10	Weeks 11 - 12	Weeks 13 - 16
Remodeling:												
Contact contractors												
Begin work												
Work completed												
Order materials												
Receive materials												
Set up room												
Advertise for staff												
Interview												
Hire staff												
Orient staff												
Marketing:												
Inform parents of openings												
Hang banner on fence												
Update openings at CCR&R												

Opening Date: _____

Week# _____

Projected Full Enrollment Date: _____

Infant/Toddler Start-Up/Expansion Grant FY08
Attachment 7: Task Timeline

Center: 123 Kids

Grant Application Date: February 5, 2008

Task	2 to 3 weeks		Time After Receiving Grant funds										
			Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Weeks 9 - 10	Weeks 11 - 12	Weeks 13 - 16
Remodeling:													
Contact contractors													
Begin work													
Work completed													
Order materials													
Receive materials													
Set up room													
Advertise for staff													
Interview													
Hire staff													
Orient staff													
Marketing:													
Inform parents of openings													
Hang banner on fence													
Update openings at CCR&R													
Others (detail below)													

Opening Date: April 15, 2008 Week# 7 Projected Full Enrollment Date: week 15, May 15, 2008